

SECTION 1403. REPEAL OF LIMITATION ON FLEXIBLE SPENDING ARRANGEMENTS UNDER CAFETERIA PLANS.

Sections 9005 and 10902 of the Patient Protection and Affordable Care Act are hereby repealed effective as of the date of the enactment of such Act and any provisions of law amended by such sections are amended to read as such provisions would read if such sections had never been enacted.

SA 3619. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

Strike section 1105 and insert the following:

SEC. 1105. REPEAL OF THE PRODUCTIVITY AND OTHER MARKET BASKET ADJUSTMENTS.

Effective as if included in the enactment of the Patient Protection and Affordable Care Act, sections 3401 and 10319 of such Act (and the amendments made by such sections) are repealed.

SA 3620. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of section 1003, add the following:

(e) **INCREASE IN SIZE OF APPLICABLE LARGE EMPLOYER.**—Section 4980H(d)(2) of the Internal Revenue Code of 1986, as added by the Patient Protection and Affordable Care Act, is amended by striking “50” each place it appears and inserting “499”.

SA 3621. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle E of title I, add the following:

SECTION 14 . REPEAL OF LIMITATION ON DEDUCTIONS FOR OVER-THE-COUNTER MEDICINE.

Section 9003 of the Patient Protection and Affordable Care Act is hereby repealed effective as of the date of the enactment of such Act and any provisions of law amended by such section is amended to read as such provision would read if such section had never been enacted.

SA 3622. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle E of title I, add the following:

SEC. 14 . REPEAL OF ADDITIONAL TAX FROM DISTRIBUTIONS FROM HSAS AND MSAS.

(a) **HSAS.**—Section 223(f)(4)(A) of the Internal Revenue Code of 1986, as amended by sec-

tion 9004 of the Patient Protection and Affordable Care Act, is amended by striking “20 percent” and inserting “10 percent”.

(b) **ARCHER MSAS.**—Section 220(f)(4)(A) of the Internal Revenue Code of 1986, as amended by section 9004 of the Patient Protection and Affordable Care Act, is amended by striking “20 percent” and inserting “15 percent”.

(c) **EFFECTIVE DATE.**—The amendments made by this section shall apply to distributions made after December 31, 2010.

SA 3623. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

Strike section 1402 and insert the following:

SECTION 1402. REPEAL OF ADDITIONAL HOSPITAL INSURANCE TAX AND UNEARNED INCOME MEDICARE CONTRIBUTION.

Sections 9015 and 10906 of the Patient Protection and Affordable Care Act are hereby repealed effective as of the date of the enactment of such Act and any provisions of law amended by such sections are amended to read as such provisions would read if such sections had never been enacted.

SA 3624. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle E of title I, add the following:

SECTION 14 . REPEAL OF MODIFICATION OF ITEMIZED DEDUCTION FOR MEDICAL EXPENSES.

Section 9013 of the Patient Protection and Affordable Care Act is hereby repealed effective as of the date of the enactment of such Act and any provisions of law amended by such section is amended to read as such provision would read if such section had never been enacted.

SA 3625. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

Strike section 1401 and insert the following:

SECTION 1401. REPEAL OF EXCISE TAX ON HIGH COST EMPLOYER-SPONSORED HEALTH COVERAGE.

Sections 9001 and 10901 of the Patient Protection and Affordable Care Act are hereby repealed effective as of the date of the enactment of such Act and any provisions of law amended by such sections are amended to read as such provisions would read if such sections had never been enacted.

SA 3626. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle F of title I, add the following:

SEC. 15 . NON-APPLICATION OF PROVISIONS TO CERTAIN INDIVIDUALS.

(a) **IN GENERAL.**—Notwithstanding any provision of, or amendment made by, this Act or the Patient Protection and Affordable Care Act, no such provision or amendment which, directly or indirectly, results in an increase in Federal tax liability with respect to any taxpayer for any taxable year described in subsection (b) shall be administered in such a manner as to impose such an increase on such taxpayer.

(b) **FEDERAL TAX INCREASE.**—An increase in Federal tax liability with respect to any taxpayer for any taxable year is described in this subsection if the amount of Federal taxes owed for such taxable year is in excess of the amount of Federal taxes which would be owed by such taxpayer for such taxable year under the Internal Revenue Code of 1986 as in effect for taxable years beginning in 1999.

SA 3627. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle E of title I, add the following:

SEC. 14 . NO FEDERAL TAX INCREASE IMPOSED ON MIDDLE INCOME INDIVIDUALS AND FAMILIES.

(a) **IN GENERAL.**—Notwithstanding any provision of, or amendment made by, this Act or the Patient Protection and Affordable Care Act, no such provision or amendment which, directly or indirectly, results in a Federal tax increase shall be administered in such manner as to impose such an increase on any middle income taxpayer.

(b) **MIDDLE INCOME TAXPAYER.**—For purposes of this section, the term “middle income taxpayer” means, for any taxable year, any taxpayer with adjusted gross income (as defined in section 62 of the Internal Revenue Code of 1986) of less than \$200,000 (\$250,000 in the case of a joint return of tax).

SA 3628. Mr. CRAPO submitted an amendment intended to be proposed by him to the bill H.R. 4872, to provide for reconciliation pursuant to Title II of the concurrent resolution on the budget for fiscal year 2010 (S. Con. Res. 13); which was ordered to lie on the table; as follows:

At the end of subtitle B of title I, add the following:

SEC. . REPEAL OF THE CENTER FOR MEDICARE AND MEDICAID INNOVATION.

(a) **IN GENERAL.**—Effective as if included in the enactment of the Patient Protection and Affordable Care Act, sections 3021 and 10306 of such Act (and the amendments made by such sections) are repealed.

(b) **CONFORMING AMENDMENTS.**—

(1) Section 2705 of the Patient Protection and Affordable Care Act is amended—

(A) in subsection (a), by striking “shall, in coordination” and that follows through “establish” and inserting “shall establish”; and

(B) in subsection (d)(2), by striking “section 1115A(b)(3) of the Social Security Act (as so added)” and inserting “the Social Security Act”.

(2) Section 1899(b)(4) of the Social Security Act, as added by section 3022 of the Patient Protection and Affordable Care Act, is amended by striking “any of the following”